

California Nonresident or Part-Year Resident Income Tax Return 2001

Long Form

FORM
540NR

Fiscal year filers only: Enter month of year end: month _____ year 2002.

Step 1
Place label here or print

Name and Address

Your first name	Initial	Last name	PBA Code
If joint return, spouse's first name	Initial	Last name	
Present home address — number and street, PO Box, or rural route			Apt. no. PMB no.
City, town, or post office			State ZIP Code

Step 1a
SSN

Your social security number	Spouse's social security number
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IMPORTANT:
Your social security number is required.

Step 2
Filing Status

Fill in only one.

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
- 4 ☐ Head of household (with qualifying person). STOP. See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____

Step 3

Exemptions

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions 7 ☐ X \$79 = \$ _____
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$79 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$79 = \$ _____
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 Total \$ _____
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse. _____ Total dependent exemption credit ● 11 ☐ X \$247 = \$ _____

Dependent Exemptions

Step 4
Taxable Income

Attach check or money order here.

Standard Deduction

Single or Married filing separate, \$2,960

Married filing joint, Head of household, or Qualifying widow(er), \$5,920

- 12 Total California wages from all your Form(s) W-2, box 16 ● 12 _____
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 19; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ● 14 _____
Caution: If Schedule CA (540NR), line 33, column B, is a negative amount, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 _____
- 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 33, column C ● 16 _____
Caution: If Schedule CA (540NR), line 33, column C, is a negative amount, see instructions..
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
- 18 Enter the **larger of:** Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction** (see left margin). See instructions ● 18 _____
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

Step 5
Tax

Attach copy of your Form(s) W-2, W-2G, 592-B, 594, and 597. Also, attach any Form(s) 1099 showing California tax withheld.

- 22 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 22 _____
Caution: If under age 14 and you have more than \$1,500 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
- 23 Exemption credits. If the amount on line 13 is more than \$130,831, see instructions. Otherwise, add line 10 and line 11 and enter the result here 23 _____
- 24 Subtract line 23 from line 22. If less than zero, enter -0- 24 _____
- 25 CA adjusted gross income from Schedule CA (540NR), line 33, column E ● 25 _____
- 25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a _____
- 25b Multiply line 24 by the ratio on line 25a 25b _____
- 26 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions ☐ Form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
- 27 Add line 25b and line 26. Continue to Side 2 ● 27 _____

Step 6

Your name: _____

Your SSN: _____

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	_____
31	Credit for joint custody head of household. See instructions	31	_____
32	Credit for dependent parent. See instructions	32	_____
33	Credit for senior head of household. See instructions	33	_____
34	Credit for long-term care. See instructions	34	_____
36	Add line 31 through line 34. Multiply the total by the ratio on Side 1, line 25a	36	_____
37	Enter credit name _____ code no _____ and amount	37	_____
38	Enter credit name _____ code no _____ and amount	38	_____
39	To claim more than two credits, see instructions	39	_____
40	Nonrefundable renter's credit. See instructions for "Step 6"	40	_____
42	Add line 36 through line 40. These are your total credits	42	_____
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	_____

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	_____
45	Other taxes and credit recapture. See instructions	45	_____
46	Add line 43 through line 45. This is your total tax	46	_____

Step 8

Payments

47	California income tax withheld. See instructions	47	_____
48	Nonresident withholding (Form(s) 592-B, 594, and 597). See instructions	48	_____
49	2001 CA estimated tax and other payments. See instructions	49	_____
50	Excess SDI. See instructions	50	_____

Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506.

51	_____	52	_____
53	_____	54	_____
55	Add line 47, line 48, line 49, line 50, and line 54. These are your total payments	55	_____

Step 9

Overpaid Tax or Tax Due

56	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	56	_____
57	Amount of line 56 you want applied to your 2002 estimated tax	57	_____
58	Overpaid tax available this year. Subtract line 57 from line 56	58	_____
59	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	59	_____

Step 10

Contributions

CA Seniors Special Fund.		CA Breast Cancer Research Fund	65	_____	00		
See instructions	60	_____	00	CA Firefighters' Memorial Fund	66	_____	00
Alzheimer's Disease/Related Disorders Fund	61	_____	00	Emergency Food Assistance Program Fund	67	_____	00
CA Fund for Senior Citizens	62	_____	00	CA Peace Officer Memorial Foundation Fund	68	_____	00
Rare and Endangered Species				Lupus Foundation of America, California Chapters Fund	69	_____	00
Preservation Program	63	_____	00				
State Children's Trust Fund for the							
Prevention of Child Abuse	64	_____	00				

73	Add line 60 through line 69. These are your total contributions	73	_____
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Step 11

Refund or Amount You Owe

74	REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	74	_____
75	AMOUNT YOU OWE. Add line 59 and line 73. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	75	_____

Step 12

Interest and Penalties

76	Interest, late return penalties, and late payment penalties	76	_____
77	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	77	_____
78	Total amount due. See instructions	78	_____
79	If you do not need California income tax forms mailed to you next year, fill in the circle	79	<input type="radio"/>

Step 13

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.	
Fill in the boxes to have your refund directly deposited. Routing number _____	
Account Type:	_____
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

9

Sign Here

Your signature	Daytime phone number
X _____	() _____
Spouse's signature (if filing joint, both must sign)	
X _____	

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date	Paid Preparer's SSN/PTIN
_____	_____	_____
Firm's name (or yours if self-employed)	Firm's address	FEIN
_____	_____	_____